



Bringing In Revenues
for Nation-Building

REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF INTERNAL REVENUE



July 1, 2026

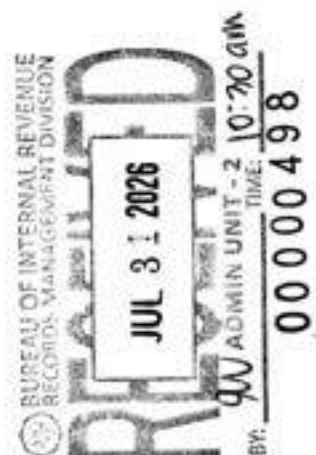
REVENUE MEMORANDUM CIRCULAR NO. 086-2026

SUBJECT : Publishing the Updated List of Registered Manufacturers/Importers/Exporters with the Corresponding Products/Brands/Variants of Cigarettes, Heated Tobacco Products, Vapor Products, Novel Tobacco Products, Cigars, Smoking Tobacco Products and Chewing Tobacco Products and Integration of the Requirements for Compliance Purposes

TO : All Internal Revenue Officers and Others Concerned

This Circular is hereby issued to intensify the campaign of the Bureau of Internal Revenue against illicit tobacco products. For the information and guidance of all internal revenue officials, employees and others concerned, attached herewith are Annexes "A" to "N" reflecting the Updated List of Registered Manufacturers/Importers/Exporters with the corresponding products/brands/variants of cigarettes, heated tobacco products, vapor products, novel tobacco products, cigars, smoking tobacco products and chewing tobacco products as of June 30, 2026 reflecting the following categories:

1. Manufacturers of Locally Produced Cigarettes (Domestic) (Annex "A");
2. Manufacturers of Locally Produced Cigarettes (Export) (Annex "B");
3. PEZA-Registered Manufacturers of Cigarettes (Annex "C");
4. Importers of Cigarettes (Annex "D");
5. Manufacturers of Vapor Products (Annex "E");
6. Importers of Vapor Products (Annex "F");
7. Importers of Heated Tobacco Products (Annex "G");
8. Manufacturers of Novel Tobacco Products (Annex "H");
9. Importers of Novel Tobacco Products (Annex "I");
10. Manufacturers of Cigars (Annex "J");
11. Importers of Cigars (Annex "K");
12. Manufacturers of Chewing Tobacco Products (Annex "L");
13. Importers of Chewing Tobacco Products (Annex "M"); and
14. Importers of Smoking Tobacco Products (Annex "N").



Newly registered manufacturers/importers/exporters of cigarettes, heated tobacco products, vapor products, novel tobacco products, cigars, smoking tobacco products and

chewing tobacco products after June 30, 2026 shall be included in the updated list of such entities in the BIR website. As required under Revenue Regulations (RR) No. 3-2006, RR No. 7-2021 and RR No. 14-2022, Manufacturers/Importers/Exporters of Cigarettes, Heated Tobacco Products, Vapor Products, Novel Tobacco Products, Cigars, Smoking Tobacco Products and Chewing Tobacco Products must comply with the requisite registration of brands and variants thereof within six (6) months from the date of release of this Circular to avoid penalties for noncompliance.

Furthermore, the products must comply with the requirement on Graphic Health Warning and the affixing of BIR Tax Stamps except novel tobacco products, cigars, smoking tobacco products and chewing tobacco products for which Internal Revenue Stamps Integrated System (IRSIS) stamps are not yet available in the system.

All internal revenue officials, employees and others concerned are hereby enjoined to give this Circular as wide a publicity as possible.



CHARLITO MARTIN R. MENDOZA
Commissioner of Internal Revenue

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